

(D) ACCOUNTING AND AUDIT OF MONEY DISTRIBUTED TO COUNTIES.

(1) THE MONEY DISTRIBUTED UNDER THIS SUBTITLE AND ALLOCATED TO A COUNTY SHALL BE ACCOUNTED FOR AND AUDITED IN ACCORDANCE WITH THE PROCEDURES FOR ACCOUNTING AND AUDITING OF OTHER GOVERNMENTAL REVENUES.

(2) MONEY NOT EXPENDED BY THE COUNTY BY THE END OF A FISCAL YEAR SHALL BE PLACED IN A SPECIAL FUND FOR EXPENDITURE IN THE NEXT SUCCEEDING FISCAL YEAR.

(3) (I) MONEY DISTRIBUTED UNDER THIS SUBTITLE THAT REMAINS UNENCUMBERED OR UNEXPENDED BY THE COUNTY AFTER THE SECOND FISCAL YEAR SHALL BE REPAID TO THE SECRETARY FOR DEPOSIT IN THE GENERAL FUND.

(II) THE COMPTROLLER MAY SET OFF ANY SHARED REVENUES DUE TO A COUNTY INSTEAD OF REPAYMENT UNDER THIS SUBSECTION.

(4) (I) MONEY DISTRIBUTED UNDER THIS SUBTITLE TO BE EXPENDED BY A VOLUNTEER OR MUNICIPAL FIRE, RESCUE, OR AMBULANCE COMPANY SHALL BE MAINTAINED IN A SEPARATE ACCOUNT AND SHALL BE AUDITED IN THE SAME MANNER AS OTHER MONEY OF THE VOLUNTEER OR MUNICIPAL COMPANY IS AUDITED.

(II) COPIES OF THE AUDIT OF THE SEPARATE ACCOUNT SHALL BE SUBMITTED TO THE RESPECTIVE COUNTY GOVERNMENT AND TO THE DEPARTMENT OF STATE POLICE.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 38A, § 45D(a) through (d).

In subsection (a)(1)(i) of this section, the reference to sources other than the "Fund" is substituted for the former reference to sources other than "this program" for consistency throughout this subtitle.

In subsection (a)(1)(ii) of this section, the former obsolete reference to "fiscal year 1986" is deleted.

In subsections (b)(2) and (d)(3)(ii) of this section, the reference to a "county" is substituted for the former reference to a "local government" for consistency throughout this subtitle. *See* Revisor's Note to § 8-103 of this subtitle.

In subsection (b)(4) of this section, the phrase "as the match required under this subsection" is substituted for the former phrase "as matching funds" for clarity.

In subsection (c)(3) of this section, the reference to "§ 8-103(b) of this subtitle", which is the revision of former Art. 38A, § 45C(b), is substituted for the former inaccurate and meaningless reference to former Art. 38A, "§ 45(b)". The Public Safety Article Review Committee notes this substitution for consideration by the General Assembly.